## Japan's inputs on markets (Mitigation)

## <In the Core Agreement>

Parties should ensure environmental integrity of internationally transferred mitigation outcomes.

The governing body shall develop guidelines for the accounting of internationally transferred mitigation outcomes, which include the means to avoid double counting.

## <In COP21 decision>

Decides that the Conference of the Parties shall, at its XXth session, develop (provisional) guidelines for the accounting of internationally transferred mitigation outcomes until the governing body adopts the guidelines.

Requests the Subsidiary Body for Scientific and Technological Advice to develop draft (provisional) guidelines for the accounting of internationally transferred mitigation outcomes with a view to recommending to the Conference of the Parties the (provisional) guidelines to be adopted at its XXth session;